

**CITY OF ROCHESTER, MINNESOTA**

**CAPITAL PROJECT FUNDS  
COMBINING BALANCE SHEET**

*December 31, 2001*

*With Comparative Totals for December 31, 2000*

	<u>Airport Development</u>	<u>Park Recreational and Cultural Development</u>	<u>Mass Transit Projects</u>	<u>Community Development Projects</u>
<b>ASSETS</b>				
Cash and cash equivalents		\$926,714	\$74,540	
Investments		4,042,511	395,627	
Accrued interest receivable		48,601	4,757	
Accounts receivable		138,513		\$1,388
Loans receivable				2,706,833
Taxes receivable delinquent				
Special assessments receivable deferred				
Special assessments receivable delinquent				
Utility connection charges receivable deferred				
Due from other funds	\$491,867			
Due from other governmental units	1,311,385	88,005		148,365
Advances to other funds				
Deferred charges and other assets				
<b>TOTAL ASSETS</b>	<u><u>\$1,803,252</u></u>	<u><u>\$5,244,344</u></u>	<u><u>\$474,924</u></u>	<u><u>\$2,856,586</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$462,225	\$109,682	\$90	\$114,858
Contracts payable				
Tenant deposits				300
Due to other funds	268,446			26,192
Due to other governmental units	1,003	3,381		8,403
Advances from other funds				
Deferred revenue				<u>2,706,833</u>
<b>Total Liabilities</b>	<u>731,674</u>	<u>113,063</u>	<u>90</u>	<u>2,856,586</u>
<b>Fund Balances:</b>				
Reserved for encumbrances	1,727,269	456,067		
Reserved for interfund advances				
Unreserved, undesignated	<u>(655,691)</u>	<u>4,675,214</u>	<u>474,834</u>	
<b>Total Fund Balances</b>	<u>1,071,578</u>	<u>5,131,281</u>	<u>474,834</u>	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$1,803,252</u></u>	<u><u>\$5,244,344</u></u>	<u><u>\$474,924</u></u>	<u><u>\$2,856,586</u></u>

FORM H-1

Tax Increment District	Construction Improvements	Totals	
		2001	2000
	\$3,684,834	\$4,686,088	\$6,001,516
\$2,294,570	60,142,827	66,875,535	68,882,457
27,800	579,043	660,201	915,000
	661,688	801,589	1,463,484
1,069,118	609,562	4,385,513	4,466,416
13,455	20,955	34,410	113,619
	8,007,308	8,007,308	8,535,891
	62,338	62,338	54,659
	54,680	54,680	36,758
	1,260,035	1,751,902	2,503,030
299,834	2,221,247	4,068,836	4,680,761
	3,886,681	3,886,681	2,880,105
	120,554	120,554	120,554
<u>\$3,704,777</u>	<u>\$81,311,752</u>	<u>\$95,395,635</u>	<u>\$100,654,250</u>
	\$289,700	\$976,555	\$2,797,423
\$3,408	13,658	17,066	36,734
	4,300	4,600	19,282
666,508	291	961,437	5,633
	39,330	52,117	104,432
1,927,750		1,927,750	1,985,000
1,082,573	8,875,396	12,664,802	13,327,897
<u>3,680,239</u>	<u>9,222,675</u>	<u>16,604,327</u>	<u>18,276,401</u>
	5,501,529	7,684,865	17,380,563
	3,886,681	3,886,681	2,880,105
24,538	62,700,867	67,219,762	62,117,181
<u>24,538</u>	<u>72,089,077</u>	<u>78,791,308</u>	<u>82,377,849</u>
<u>\$3,704,777</u>	<u>\$81,311,752</u>	<u>\$95,395,635</u>	<u>\$100,654,250</u>